


EXHIBIT 117

From: jes staley
Sent: Friday, December 7, 2001 6:18 PM
To: tad.c.smith@jpmorgan.com
Subject: Re: Jeffrey Epstein

Mary would be great
Jes


Tad C. Smith

Tad C. Smith
12/07/2001 09:00 AM To: Jes Staley@JPMORGAN
cc:
Subject: Jeffrey Epstein

Jes - I showed the CPEP II secondary opportunity to Jeffrey. He said he was not interested in bidding based on the write-downs taken to date in the JPMP direct portfolio. I explained the accounting convention used to write-down investments in this portfolio and stressed it was too early for any gains to be realized. I may get Dave Kelso or John O'Conner to discuss the investments w/ him in more detail.

Jennifer Mitchell would like transfer the Epstein and Wexner relationship to my team. I thought Mary Rieth would be a good banker to help Laurie Cameron and me cover Jeffrey. She is smart, aggressive and I think would be able to interact well w/ Jeffrey. Is this O.K. w/ you ?

We would like to have a quick sit down w/ you to review our relationship w/ Jeffery.